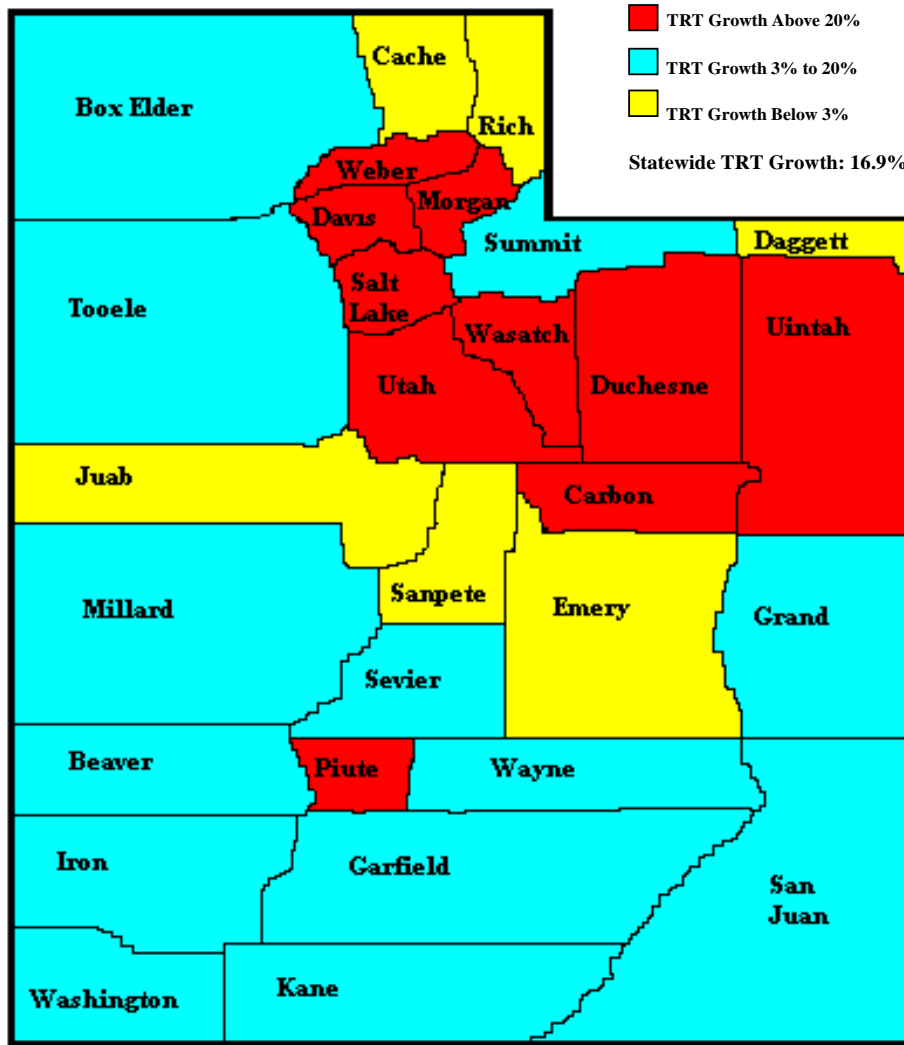


# Overview of Utah Travel Taxes

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## TRANSIENT ROOM TAX GROWTH

% Change 2005 to 2006



**Travel Tax Rates**  
**Transient Room Tax**  
**Restaurant Tax**  
**Car Rental Tax**  
**Gross Taxable Retail Sales**

# Overview of Utah Travel Taxes - Travel Tax Rates

Current Tax Rates as of October 1, 2007

Location	Combined Sales Rate	Combined TRT Rate	Rest. Tax	Combined Car Rental Tax	Resort Tax
<b>Beaver County</b>	6.0%	4.3%	1.0%	2.5%	--
Beaver City	7.0%	4.3%	1.0%	2.5%	--
Milford	6.0%	5.3%	1.0%	2.5%	--
<b>Box Elder County</b>	6.0%	4.3%	1.0%	2.5%	--
Brigham City	6.25%	5.3%	1.0%	2.5%	--
Perry	6.25%	4.3%	1.0%	2.5%	--
Snowville	7.0%	4.3%	1.0%	2.5%	--
Willard	6.25%	4.3%	1.0%	2.5%	--
<b>Cache County</b>	6.1%	3.0%	1.0%	2.5%	--
Hyde Park	6.35%	3.0%	1.0%	2.5%	--
Hyrum	6.35%	3.0%	1.0%	2.5%	--
Logan	6.35%	4.0%	1.0%	2.5%	--
Millville	6.35%	3.0%	1.0%	2.5%	--
North Logan	6.35%	4.0%	1.0%	2.5%	--
Providence	6.35%	3.0%	1.0%	2.5%	--
Richmond	6.35%	3.0%	1.0%	2.5%	--
River Heights	6.35%	3.0%	1.0%	2.5%	--
Smithfield	6.35%	3.0%	1.0%	2.5%	--
Nibley	6.35%	3.0%	1.0%	2.5%	--
Cache Valley Transit	6.35%	3.0%	1.0%	2.5%	--
<b>Carbon County</b>	6.0%	3.0%	1.0%	2.5%	--
Price	6.35%	4.0%	1.0%	2.5%	--
Wellington	6.25%	3.0%	1.0%	2.5%	--
<b>Daggett County</b>	7.0%	3.0%	1.0%	2.5%	--
<b>Davis County</b>	6.5%	4.3%	1.0%	9.5%	--
Layton	6.5%	5.3%	1.0%	9.5%	--
West Bountiful	6.5%	5.8%	1.0%	9.5%	--
<b>Duchesne County</b>	6.0%	3.0%	1.0%	5.5%	--
Roosevelt	6.35%	4.5%	1.0%	5.5%	--
<b>Emery County</b>	5.75%	4.3%	--	2.5%	--
Green River	7.5%	5.3%	--	2.5%	1.5%
<b>Garfield County</b>	7.0%	4.3%	1.0%	2.5%	--
Boulder	8.0%	4.3%	1.0%	2.5%	1.0%
Panguitch	8.0%	4.3%	1.0%	2.5%	1.0%
Tropic	8.0%	4.3%	1.0%	2.5%	1.0%
<b>Grand County</b>	6.0%	3.0%	1.0%	5.5%	--
Moab	7.75%	4.5%	1.0%	5.5%	1.5%
<b>Iron County</b>	6.0%	4.3%	1.0%	2.5%	--
Brian Head	7.85%	4.3%	1.0%	2.5%	1.5%
<b>Juab County</b>	6.0%	3.0%	1.0%	2.5%	--
Nephi	6.25%	3.0%	1.0%	2.5%	--
<b>Kane County</b>	6.75%	4.3%	1.0%	2.5%	--
Kanab	7.75%	4.3%	1.0%	2.5%	1.0%
Orderville	7.75%	4.3%	1.0%	2.5%	1.0%
<b>Millard County</b>	5.75%	3.0%	--	2.5%	--
<b>Morgan County</b>	6.0%	3.0%	1.0%	9.5%	--
<b>Piute County</b>	6.0%	3.0%	--	2.5%	--
<b>Rich County</b>	6.0%	3.0%	1.0%	2.5%	--
Garden City	7.0%	3.0%	1.0%	2.5%	1.0%
<b>Salt Lake County</b>	6.9%	4.8%	1.0%	9.5%	--
Alta	8.4%	4.8%	1.0%	9.5%	1.5%
Holladay	6.9%	5.8%	1.0%	9.5%	--
S. Salt Lake	6.9%	5.8%	1.0%	9.5%	--
West Valley City	6.9%	6.3%	1.0%	9.5%	--

Location	Combined Sales Rate	Combined TRT Rate	Rest. Tax	Combined Car Rental Tax	Resort Tax
<b>San Juan County</b>	6.0%	4.3%	--	2.5%	--
Blanding	6.0%	5.3%	--	2.5%	--
Monticello	6.5%	5.3%	--	2.5%	0.5%
<b>Sanpete County</b>	6.0%	4.3%	1.0%	2.5%	--
Ephraim	6.25%	4.3%	1.0%	2.5%	--
Gunnison	6.25%	4.3%	1.0%	2.5%	--
<b>Sevier County</b>	6.0%	3.0%	1.0%	9.5%	--
Richfield	6.25%	4.0%	1.0%	9.5%	--
Salina	6.35%	4.0%	1.0%	9.5%	--
<b>Summit County</b>	6.1%	3.0%	1.0%	2.5%	--
Park City	7.35%	3.0%	1.0%	2.5%	1.0%
Snyderville Basin Tr Dist.	6.35%	3.0%	1.0%	2.5%	--
<b>Tooele County</b>	6.0%	3.5%	1.0%	2.5%	--
Erda	6.25%	3.5%	1.0%	2.5%	--
Grantsville	6.25%	3.5%	1.0%	2.5%	--
Lakepoint	6.25%	3.5%	1.0%	2.5%	--
Lincoln	6.25%	3.5%	1.0%	2.5%	--
Stansbury Park	6.25%	3.5%	1.0%	2.5%	--
Tooele City	6.35%	4.5%	1.0%	2.5%	--
<b>Uintah County</b>	6.5%	4.3%	1.0%	5.5%	--
Vernal	6.75%	4.3%	1.0%	5.5%	--
<b>Utah County</b>	6.3%	4.3%	1.0%	9.5%	--
Alpine	6.50%	4.3%	1.0%	9.5%	--
American Fork	6.50%	4.3%	1.0%	9.5%	--
Cedar Hills	6.50%	4.3%	1.0%	9.5%	--
Highland	6.50%	4.3%	1.0%	9.5%	--
Lehi	6.50%	4.3%	1.0%	9.5%	--
Lindon	6.50%	5.3%	1.0%	9.5%	--
Mapleton	6.50%	4.3%	1.0%	9.5%	--
Orem	6.60%	5.3%	1.0%	9.5%	--
Payson	6.50%	4.3%	1.0%	9.5%	--
Pleasant Grove	6.50%	4.3%	1.0%	9.5%	--
Provo	6.50%	4.3%	1.0%	9.5%	--
Provo Canyon	6.50%	4.3%	1.0%	9.5%	--
Salem	6.50%	4.3%	1.0%	9.5%	--
Spanish Fork	6.50%	4.3%	1.0%	9.5%	--
Springville	6.50%	5.8%	1.0%	9.5%	--
<b>Wasatch County</b>	6.0%	4.3%	1.0%	2.5%	--
Heber	6.25%	5.3%	1.0%	2.5%	--
Midway	7.3%	5.3%	1.0%	2.5%	1.0%
Park City East	7.3%	4.3%	1.0%	2.5%	1.0%
<b>Washington County</b>	6.0%	4.3%	1.0%	9.5%	--
Hurricane	6.25%	4.3%	1.0%	9.5%	--
Ivins	6.25%	5.3%	1.0%	9.5%	--
La Verkin	6.25%	5.3%	1.0%	9.5%	--
Santa Clara	6.25%	5.3%	1.0%	9.5%	--
Springdale	7.5%	5.3%	1.0%	9.5%	1.5%
St. George	6.25%	4.3%	1.0%	9.5%	--
Washington City	6.25%	4.3%	1.0%	9.5%	--
<b>Wayne County</b>	6.0%	4.3%	1.0%	2.5%	--
<b>Weber County</b>	6.6%	4.1%	1.0%	9.5%	--
Marriott-Slaterville	6.6%	5.1%	1.0%	9.5%	--
Ogden	6.6%	5.1%	1.0%	9.5%	--

\*Unless otherwise noted, all cities within their respective counties impose the same tax rates as the county.

\*\*TRT Taxes, Restaurant Tax, Car Rental Taxes, and the Resort Community Tax are levied in addition to the combined sales tax rate.

## Travel & Tourism Taxes - Transient Room Tax

Rank	County	2006 Collections	Percent of State Total	Rank	County	2006 Collections	Percent of State Total
1	Salt Lake	\$10,040,196	41.2%	16	Carbon	\$211,714	0.9%
2	Summit	\$4,601,373	18.9%	17	Emery	\$167,715	0.7%
3	Washington	\$1,929,554	7.9%	18	Tooele	\$166,839	0.7%
4	Utah	\$1,219,804	5.0%	19	Beaver	\$108,996	0.4%
5	Grand	\$1,095,317	4.5%	20	Wayne	\$108,386	0.4%
6	Davis	\$653,861	2.7%	21	Millard	\$101,217	0.4%
7	Weber	\$649,361	2.7%	22	Box Elder	\$89,941	0.4%
8	Garfield	\$569,016	2.3%	23	Daggett	\$65,202	0.3%
9	Iron	\$548,915	2.3%	24	Duchesne	\$65,159	0.3%
10	Kane	\$372,200	1.5%	25	Juab	\$62,422	0.3%
11	Wasatch	\$354,503	1.5%	26	Rich	\$50,042	0.2%
12	Uintah	\$342,325	1.4%	27	Sanpete	\$36,930	0.2%
13	Cache	\$269,850	1.1%	28	Piute	\$14,730	0.1%
14	San Juan	\$267,499	1.1%	29	Morgan	\$2,830	0.0%
15	Sevier	\$225,550	0.9%				

### Gross Transient Room Tax Collections 2001 to 2006

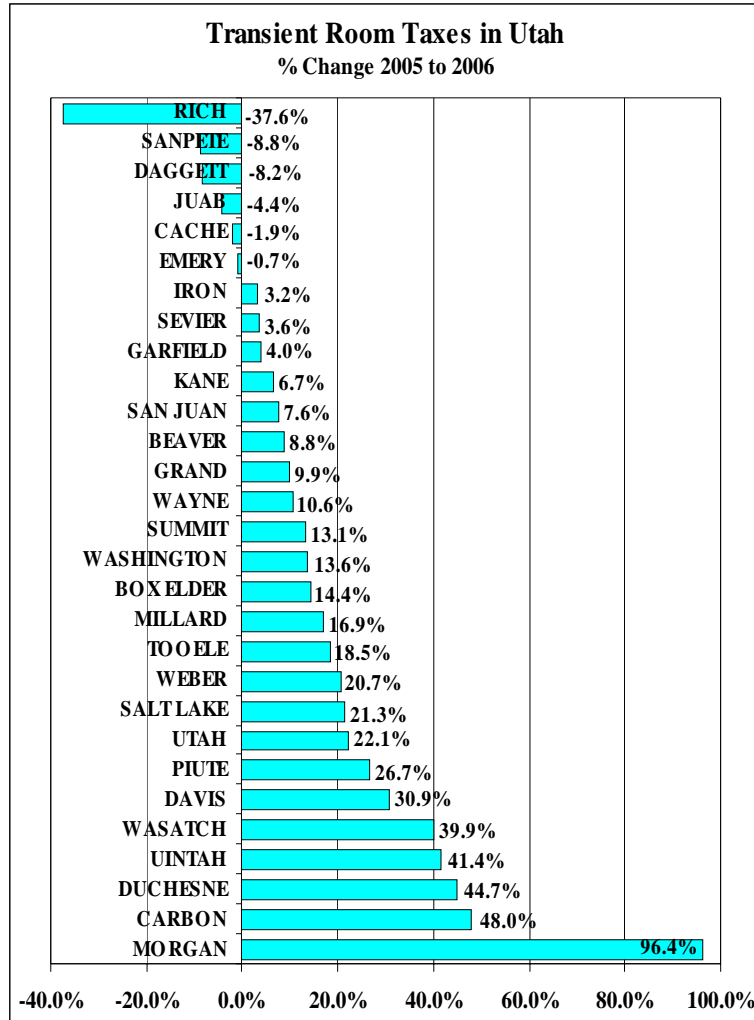
County	2001	2002	2003	2004	2005	2006	% Change 2005-06	AAPC 2001-2006
Beaver	\$88,023	\$104,583	\$97,162	\$92,786.00	\$100,145.00	\$108,996	8.8%	4.4%
Box Elder	\$80,173	\$80,886	\$81,918	\$80,556.00	\$78,613.00	\$89,941	14.4%	2.3%
Cache	\$226,991	\$248,004	\$227,977	\$263,199.00	\$275,133.00	\$269,850	-1.9%	3.5%
Carbon	\$138,921	\$160,321	\$130,873	\$143,430.00	\$143,061.00	\$211,714	48.0%	8.8%
Daggett	\$56,567	\$59,795	\$52,633	\$54,144.00	\$71,009.00	\$65,202	-8.2%	2.9%
Davis	\$436,783	\$665,749	\$475,000	\$490,429.00	\$499,606.00	\$653,861	30.9%	8.4%
Duchesne	\$27,668	\$25,992	\$29,800	\$31,306.00	\$45,020.00	\$65,159	44.7%	18.7%
Emery	\$19,165	\$23,026	\$132,162	\$137,338.00	\$168,931.00	\$167,715	-0.7%	54.3%
Garfield	\$434,922	\$437,713	\$460,292	\$499,115.00	\$546,899.00	\$569,016	4.0%	5.5%
Grand	\$786,134	\$836,160	\$754,440	\$874,088.00	\$996,535.00	\$1,095,317	9.9%	6.9%
Iron	\$390,515	\$409,594	\$450,920	\$474,736.00	\$531,698.00	\$548,915	3.2%	7.0%
Juab	\$57,396	\$74,783	\$53,643	\$60,977.00	\$65,310.00	\$62,422	-4.4%	1.7%
Kane	\$270,451	\$251,410	\$269,557	\$300,956.00	\$348,840.00	\$372,200	6.7%	6.6%
Millard	\$73,176	\$82,729	\$80,125	\$83,831.00	\$86,602.00	\$101,217	16.9%	6.7%
Morgan	\$2,331	\$7,839	\$1,301	\$1,480.00	\$1,441.00	\$2,830	96.4%	4.0%
Piute	\$4,434	\$6,099	\$7,667	\$11,036.00	\$11,630.00	\$14,730	26.7%	27.1%
Rich	\$52,570	\$69,190	\$54,743	\$52,341.00	\$80,145.00	\$50,042	-37.6%	-1.0%
Salt Lake	\$7,310,180	\$8,994,658	\$7,589,382	\$7,497,268.00	\$8,277,348.00	\$10,040,196	21.3%	6.6%
San Juan	\$230,996	\$221,689	\$218,363	\$230,278.00	\$248,557.00	\$267,499	7.6%	3.0%
Sanpete	\$48,513	\$45,238	\$38,667	\$38,450.00	\$40,472.00	\$36,930	-8.8%	-5.3%
Sevier	\$183,979	\$202,270	\$204,048	\$204,112.00	\$217,793.00	\$225,550	3.6%	4.2%
Summit	\$3,215,994	\$3,423,351	\$3,281,403	\$3,315,002.00	\$4,068,222.00	\$4,601,373	13.1%	7.4%
Tooele	\$128,664	\$128,295	\$120,013	\$123,778.00	\$140,839.00	\$166,839	18.5%	5.3%
Uintah	\$163,176	\$162,547	\$163,689	\$185,182.00	\$242,048.00	\$342,325	41.4%	16.0%
Utah	\$950,607	\$1,060,436	\$927,893	\$948,066.00	\$998,625.00	\$1,219,804	22.1%	5.1%
Wasatch	\$209,492	\$249,980	\$204,701	\$208,448.00	\$253,324.00	\$354,503	39.9%	11.1%
Washington	\$1,174,808	\$1,296,178	\$1,371,800	\$1,526,332.00	\$1,698,765.00	\$1,929,554	13.6%	10.4%
Wayne	\$84,445	\$86,763	\$98,641	\$76,704.00	\$98,006.00	\$108,386	10.6%	5.1%
Weber	\$506,298	\$586,481	\$528,143	\$424,226.00	\$537,785.00	\$649,361	20.7%	5.1%
<b>State of Utah</b>	<b>\$17,353,371</b>	<b>\$20,001,560</b>	<b>\$18,106,956</b>	<b>\$18,429,594.00</b>	<b>\$20,872,402.00</b>	<b>\$24,391,446.33</b>	<b>16.9%</b>	<b>7.0%</b>

### Special Transient Room Tax Collections 2001 to 2006

County	2001	2002	2003	2004	2005	2006	% Change 2005-2006	AAPC 2001-2006
Salt Lake	\$1,218,363	\$1,499,110	\$1,256,703.00	\$1,249,472	\$1,377,496.00	\$1,610,634.00	16.9%	5.7%

**Convention Tourism Tax Distribution 2006- \$3,650,849.00**

## Travel & Tourism Taxes - Transient Room Tax



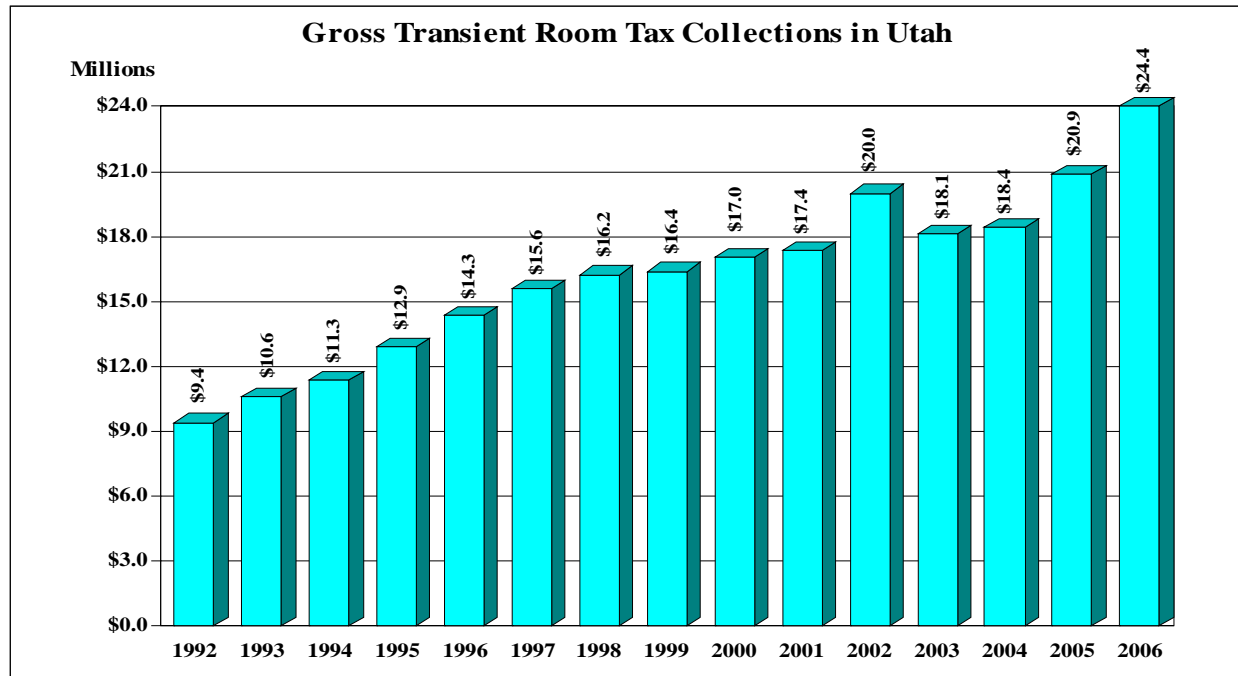
The Transient Room Tax is applied to the rental charge for any suite, room or rooms, in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is in addition to the applicable sales tax. The tax rate is levied 3% to 4.25% of the rental charge as fixed by county ordinance.

The statewide TRT is distributed to the respective Utah counties for which the Tax Commission acts as agent. Counties may also choose to collect the tax themselves.

The TRT revenues may be used to establish and promote recreation, tourism, film production and conventions, to purchase or lease land and/or facilities related to convention meeting rooms, exhibit halls, visitor information centers, museums and related facilities, to mitigate the impacts of recreation, tourism or conventions in counties of the 4th, 5th and 6th class or to repay bond indebtedness.

No more than 1/3 of the first 3% of the tax may be used for "brick and mortar" expenses or bond issuance/repayment.

Note: TRT does not include the 1% to 1.5% municipal transient room tax imposed in some municipalities. Beginning in 1991 counties of the first class were authorized to collect an additional 0.5% transient room tax as part of the Tourism, Recreation, Cultural and Convention Facilities (TRCC) Tax. Effective October 1, 2006, Transient Room Tax for Convention Facilities was repealed.  
--See Appendix C



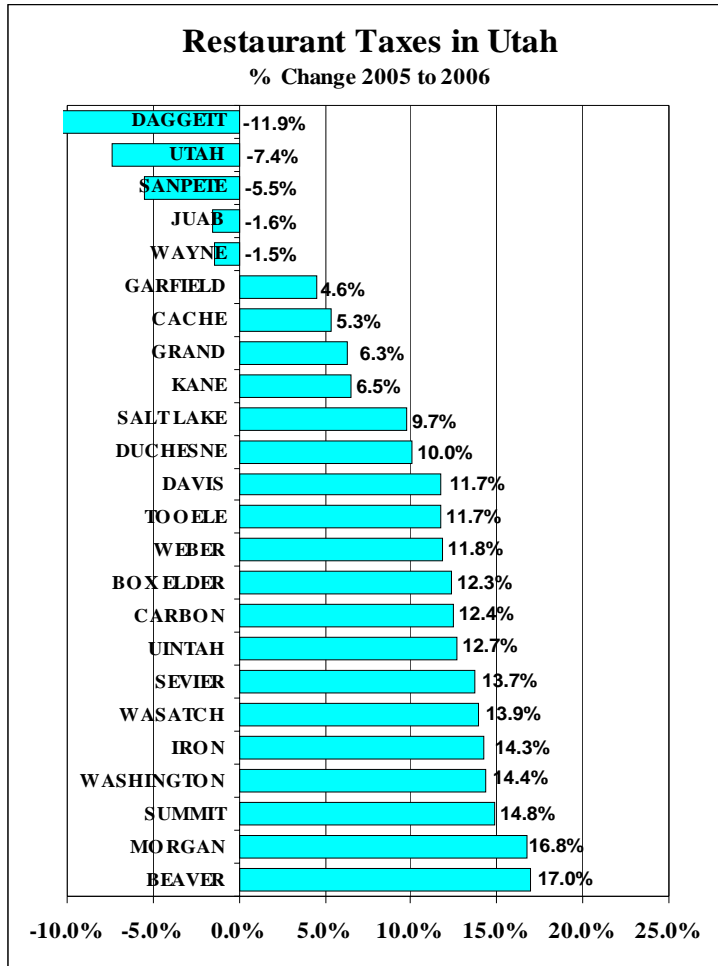
## Travel & Tourism Taxes - Restaurant Tax

Rank	County	2006 Rest. Tax Revenue	Percent of State Total	Rank	County	2006 Rest. Tax Revenue	Percent of State Total
1	Salt Lake	\$14,361,535	49.5%	16	Garfield	\$149,822	0.5%
2	Utah	\$3,044,615	10.5%	17	Kane	\$100,513	0.3%
3	Davis	\$2,459,708	8.5%	18	Duchesne	\$96,806	0.3%
4	Weber	\$2,081,772	7.2%	19	Beaver	\$83,576	0.3%
5	Washington	\$1,664,935	5.7%	20	Juab	\$79,512	0.3%
6	Summit	\$1,518,814	5.2%	21	Sanpete	\$77,837	0.3%
7	Cache	\$843,426	2.9%	22	Wayne	\$34,491	0.1%
8	Iron	\$465,485	1.6%	23	Morgan	\$32,273	0.1%
9	Tooele	\$355,465	1.2%	24	Rich	\$29,432	0.1%
10	Box Elder	\$353,631	1.2%	25	Daggett	\$12,830	0.0%
11	Grand	\$267,928	0.9%	26	Piute	\$1,963	0.0%
12	Uintah	\$266,995	0.9%	<b>Emery, Millard, and San Juan Counties do not collect the Restaurant Tax</b>			
13	Wasatch	\$234,700	0.8%				
14	Carbon	\$198,184	0.7%				
15	Sevier	\$176,991	0.6%				

### Restaurant Tax Collections 2001 to 2006

County	2001	2002	2003	2004	2005	2006	% Change 2005-06	AAPC* 2001-2006
Beaver	\$19,809	\$57,615	\$55,820	\$58,169	\$71,448	\$83,576	17.0%	33.4%
Box Elder	\$294,189	\$283,894	\$300,281	\$302,345	\$314,857	\$353,631	12.3%	3.7%
Cache	\$601,694	\$636,240	\$660,957	\$741,170	\$800,605	\$843,426	5.3%	7.0%
Carbon	\$163,386	\$164,358	\$172,683	\$160,013	\$176,289	\$198,184	12.4%	3.9%
Daggett	\$15,550	\$16,031	\$13,560	\$15,158	\$14,563	\$12,830	-11.9%	-3.8%
Davis	\$1,787,328	\$1,893,807	\$1,937,268	\$2,024,873	\$2,202,388	\$2,459,708	11.7%	6.6%
Duchesne	\$67,333	\$72,107	\$70,961	\$79,718	\$87,986	\$96,806	10.0%	7.5%
Garfield	\$102,201	\$106,489	\$114,051	\$130,521	\$143,302	\$149,822	4.5%	8.0%
Grand	\$213,484	\$225,332	\$222,436	\$230,960	\$252,108	\$267,928	6.3%	4.6%
Iron	\$309,917	\$324,093	\$336,272	\$368,915	\$407,377	\$465,485	14.3%	8.5%
Juab	\$74,317	\$79,632	\$68,139	\$80,481	\$80,790	\$79,512	-1.6%	1.4%
Kane	\$79,121	\$80,883	\$84,108	\$86,877	\$94,344	\$100,513	6.5%	4.9%
Morgan	\$22,243	\$19,373	\$23,560	\$27,034	\$27,641	\$32,273	16.8%	7.7%
Piute	\$0	\$0	\$0	\$0	\$0	\$1,963	NA	NA
Rich	\$93,740	\$66,200	\$32,639	\$6,995	\$0	\$29,432	NA	-20.7%
Salt Lake	\$10,836,559	\$12,068,259	\$11,644,756	\$12,378,768	\$13,086,865	\$14,361,535	9.7%	5.8%
San Juan	\$0	\$0	\$0	\$0	\$0	\$0	NA	NA
Sanpete	\$87,439	\$82,067	\$72,570	\$82,903	\$82,375	\$77,837	-5.5%	-2.3%
Sevier	\$144,123	\$150,555	\$138,979	\$149,263	\$155,683	\$176,991	13.7%	4.2%
Summit	\$961,764	\$1,065,130	\$1,025,571	\$1,153,892	\$1,322,785	\$1,518,814	14.8%	9.6%
Tooele	\$212,787	\$230,164	\$287,317	\$258,479	\$318,090	\$355,465	11.7%	10.8%
Uintah	\$190,412	\$188,975	\$188,380	\$214,111	\$236,954	\$266,995	12.7%	7.0%
Utah	\$2,915,496	\$2,883,982	\$2,980,578	\$3,218,563	\$3,288,130	\$3,044,615	-7.4%	0.9%
Wasatch	\$209,681	\$204,137	\$208,878	\$200,647	\$206,081	\$234,700	13.9%	2.3%
Washington	\$925,516	\$1,032,341	\$1,093,356	\$1,278,734	\$1,455,535	\$1,664,935	14.4%	12.5%
Wayne	\$33,448	\$33,704	\$38,117	\$34,300	\$35,008	\$34,491	-1.5%	0.6%
Weber	\$1,568,066	\$1,670,534	\$1,756,383	\$1,852,610	\$1,861,438	\$2,081,772	11.8%	5.8%
<b>State of Utah</b>	<b>\$21,929,603</b>	<b>\$23,635,902</b>	<b>\$23,527,620</b>	<b>\$25,135,499</b>	<b>\$26,722,642</b>	<b>\$28,993,240</b>	<b>8.5%</b>	<b>5.7%</b>

## Travel & Tourism Taxes - Restaurant Tax



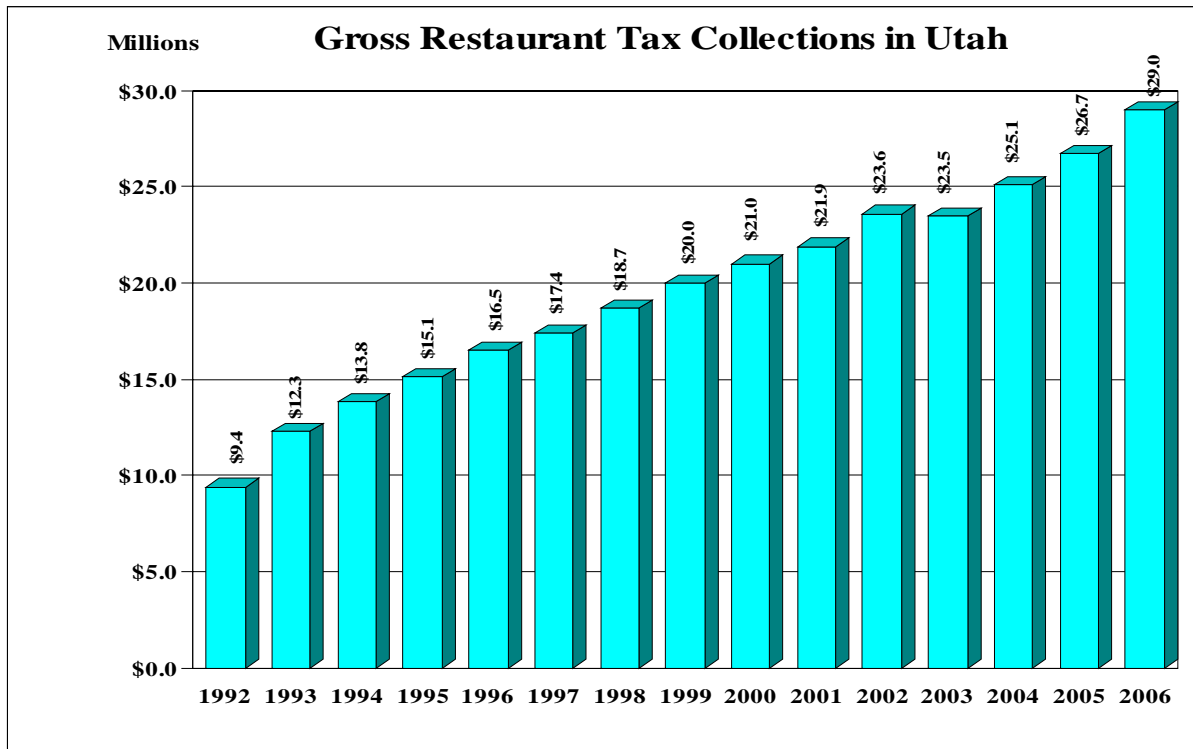
The restaurant tax is one of the taxes counties may collect under the Tourism, Recreation, Cultural and Convention Facilities Tax first authorized by the state legislature in 1991. The restaurant tax portion consists of a tax of up to 1% of all sales of prepared foods and beverages sold by restaurants for immediate consumption.

The restaurant tax is the most widely used portion of the TRCC Tax. It has been adopted by 25 counties in Utah. Emery, Millard and San Juan Counties have not adopted the tax.

The tax is distributed to the counties that impose the tax based upon revenues from within each county's boundaries. The tax may be imposed for the purpose of financing, in whole or in part, tourism promotion and the development, operation and maintenance of tourist, recreation, cultural and convention facilities.

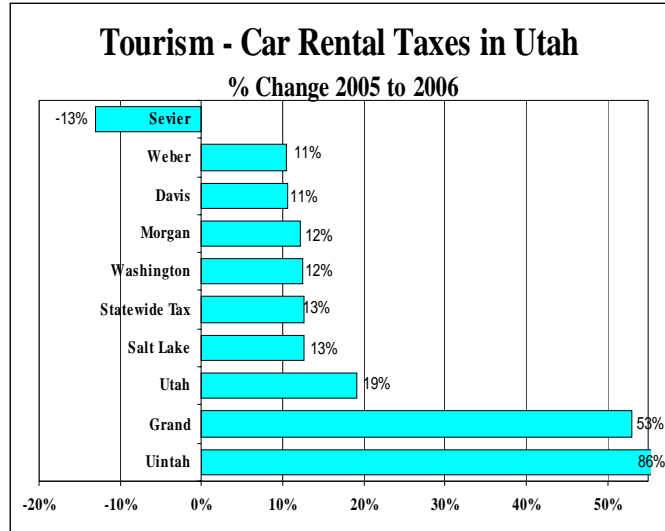
As of 2007, Piute no longer collects the restaurant tax.

-- See Appendix C for specific tax code.



## Travel & Tourism Taxes - Car Rental Tax

Rank	County	2006 Rental Tax Revenue	Percent of State Total
1	Salt Lake	\$9,547,407	62.6%
2	Statewide Tax	\$4,091,472	26.8%
3	Utah	\$641,131	4.2%
4	Davis	\$344,892	2.3%
5	Washington	\$286,828	1.9%
6	Weber	\$277,719	1.8%
7	Sevier	\$19,185	0.1%
8	Grand	\$27,412	0.2%
9	Morgan	\$7,470	0.0%
10	Uintah	\$4,541	0.0%

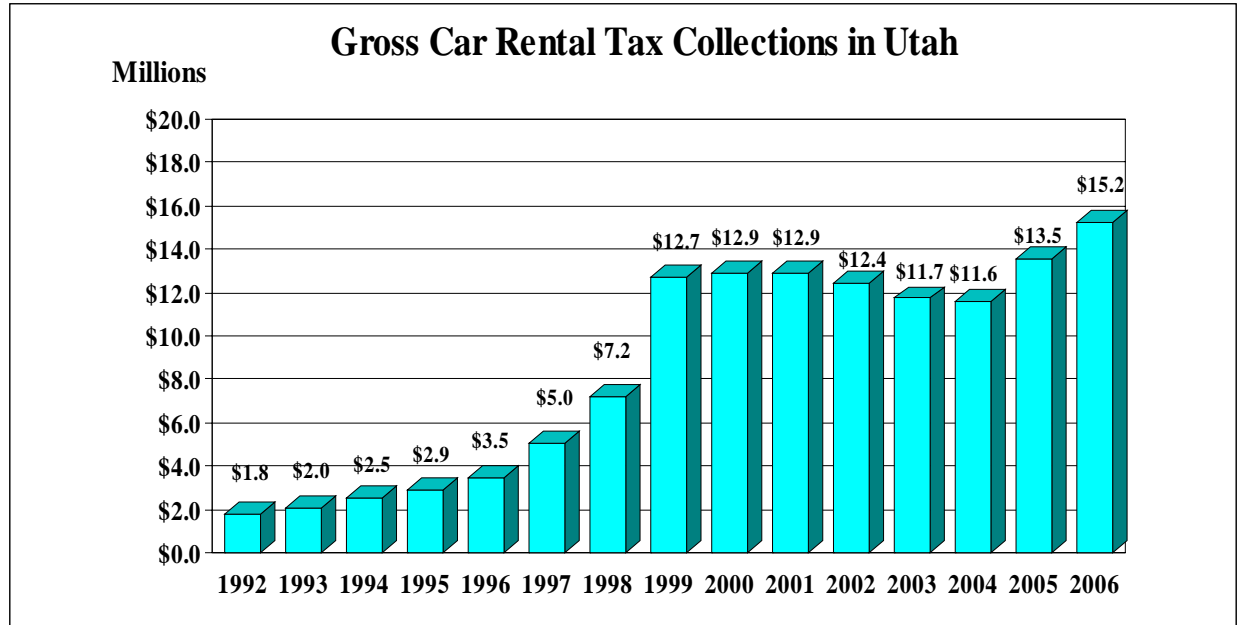


*Note: The car rental tax consists of two separate taxes: the statewide motor vehicle rental tax and the car rental tax portion of the Tourism, Recreation, Cultural and Convention Facilities Tax. The table above lists "statewide tax" as the revenue from the motor vehicle rental tax while the revenue for individual counties represents the tourism tax revenue from the car rental tax imposed under the TRCC Tax in the respective counties.*

### Gross Car Rental Tax and Revenue

County	2001	2002	2003	2004	2005	2006	% Change 2005-06
Davis	\$29,330	\$109,613	\$108,641	\$298,044.00	\$311,739.00	\$344,892.00	10.6%
Duchesne	\$0	\$0	\$1,649	\$421.00	\$127.00	\$0.00	-100.0%
Grand	\$13,816	\$29,841	\$14,184	\$20,435.00	\$17,911.00	\$27,412.00	53.0%
Morgan	--	--	--	\$6,473.00	\$6,659.00	\$7,470.00	12.2%
Salt Lake	\$9,167,843	\$8,707,998	\$8,279,986	\$6,473.00	\$8,472,923.00	\$9,547,407.00	12.7%
Sevier	\$1,891	\$2,464	\$971	\$18,829.00	\$22,074.00	\$19,185.00	-13.1%
Uintah	\$3,133	\$4,045	\$2,949	\$1,895.00	\$2,443.00	\$4,541.00	85.9%
Washington	(\$58,390)	\$110,095	\$137,201	\$222,484.00	\$255,023.00	\$286,828.00	12.5%
Weber	\$90,083	\$77,381	\$70,276	\$242,118.00	\$251,308.00	\$277,719.00	10.5%
Statewide Tax	\$3,648,560	\$3,375,290	\$3,116,305	\$3,215,713.00	\$3,634,897.00	\$4,091,472.00	12.6%
Utah	--	--	--	\$278,387.00	\$538,391.00	\$641,131.00	19.1%
State of Utah	\$12,896,304	\$12,416,727	\$11,732,163	\$4,311,272.00	\$13,513,495.00	\$15,248,057.00	12.8%

*Note: Numerous tax rate changes over the past three years make year-to-year comparisons difficult.*



The car rental tax is one of the taxes counties may collect under the Tourism, Recreation, Cultural and Convention Facilities Tax first authorized by the state legislature in 1991. Initially, the TRCC Tax allowed county legislative bodies to impose a tax on all short-term leases and rentals of motor vehicles, where such leases do not exceed 30 days (some tax rates may vary by county). The tax is distributed to the counties that impose the tax based upon revenues from within each county's boundaries. The tax may be imposed for the purpose of financing, in whole or in part, tourism promotion and the development, operation and maintenance of tourist, recreation, cultural and convention facilities.

Although not part of the TRCC Tax, the Statewide Motor Vehicle Rental Tax does impact total rental car taxes paid. The 1997 legislature imposed a 2.5% tax on short-term leases and rentals of motor vehicles not exceeding 30 days (this tax is in addition to the tourism-rental car tax of up to 7% imposed in certain counties and any applicable sales taxes or airport fees).

The tax is allocated to the Transportation Corridor Preservation Revolving Loan Fund in the Transportation Fund.

--See Appendix C for specific tax code



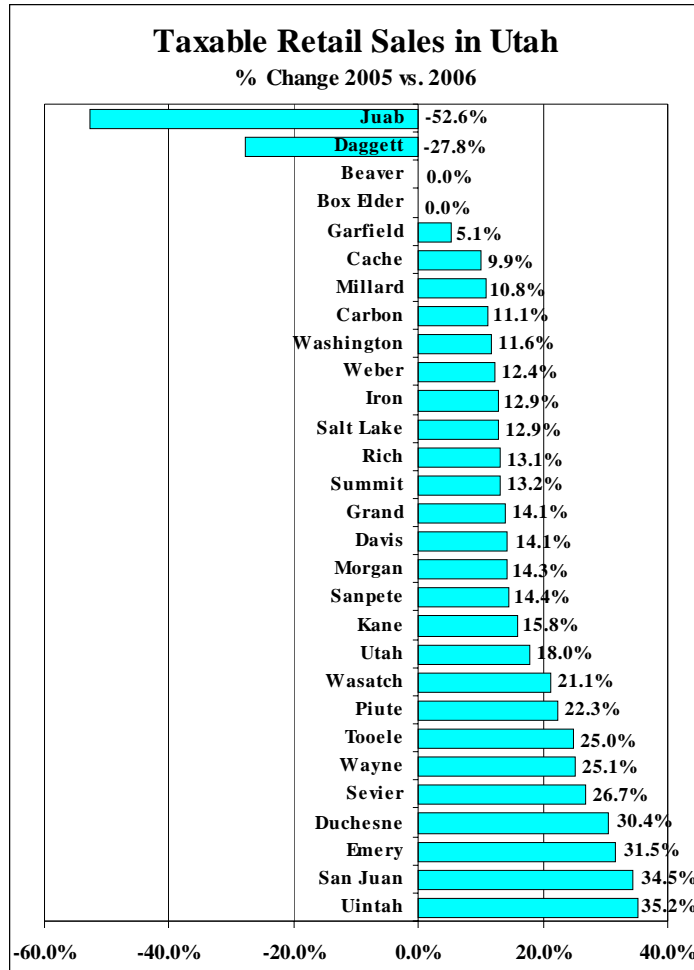
## Travel & Tourism Taxes - Gross Taxable Retail Sales

Rank	County	2006 Retail Sales Revenue	Percent of State Total	Rank	County	2006 Retail Sales Revenue	Percent of State Total
1	Salt Lake	\$20,328,814,095	45.4%	16	Grand	\$227,655,128	0.5%
2	Utah	\$6,409,994,035	14.3%	17	Sanpete	\$199,437,203	0.4%
3	Davis	\$3,723,493,746	8.3%	18	Emery	\$182,235,883	0.4%
4	Weber	\$3,253,504,600	7.3%	19	Millard	\$152,389,880	0.3%
5	Washington	\$2,680,271,408	6.0%	20	San Juan	\$133,029,785	0.3%
6	Cache	\$1,275,906,448	2.9%	21	Kane	\$132,163,954	0.3%
7	Summit	\$1,271,522,187	2.8%	22	Garfield	\$83,537,841	0.2%
8	Uintah	\$1,174,894,865	2.6%	23	Juab	\$77,772,485	0.2%
9	Iron	\$673,887,071	1.5%	24	Morgan	\$66,137,137	0.1%
10	Tooele	\$559,612,040	1.3%	25	Beaver	\$61,934,399	0.1%
11	Box Elder	\$515,813,912	1.2%	26	Wayne	\$33,702,496	0.1%
12	Carbon	\$478,220,656	1.1%	27	Rich	\$24,330,178	0.1%
13	Sevier	\$365,054,447	0.8%	28	Daggett	\$15,462,461	0.0%
14	Duchesne	\$364,150,267	0.8%	29	Piute	\$7,837,442	0.0%
15	Wasatch	\$274,305,450	0.6%				

### Gross Taxable Retail Sales 2001 to 2006

County	2001	2002	2003	2004	2005	2006	% Change 2005-2006	AAPC 2001-2006
Beaver	\$57,150,257	\$78,643,822	\$78,321,295	\$42,100,390	\$61,907,733	\$61,934,399	0.0%	1.6%
Box Elder	\$387,021,110	\$397,597,890	\$414,494,710	\$414,721,757	\$459,062,917	\$515,813,912	12.4%	5.9%
Cache	\$936,524,543	\$991,873,325	\$1,029,987,061	\$1,103,940,836	\$1,160,479,762	\$1,275,906,448	9.9%	6.4%
Carbon	\$361,995,352	\$351,112,861	\$333,785,502	\$379,035,713	\$430,474,206	\$478,220,656	11.1%	5.7%
Daggett	\$14,635,105	\$14,748,590	\$11,692,322	\$8,850,106	\$21,411,605	\$15,462,461	-27.8%	1.1%
Davis	\$2,690,459,983	\$2,759,164,731	\$2,795,943,681	\$3,026,293,503	\$3,261,967,966	\$3,723,493,746	14.1%	6.7%
Duchesne	\$163,956,901	\$145,071,558	\$157,009,682	\$217,723,687	\$279,289,618	\$364,150,267	30.4%	17.3%
Emery	\$102,774,219	\$106,343,423	\$104,310,439	\$128,437,780	\$138,622,969	\$182,235,883	31.5%	12.1%
Garfield	\$66,630,018	\$67,872,943	\$68,752,485	\$77,648,666	\$79,464,207	\$83,537,841	5.1%	4.6%
Grand	\$166,019,643	\$174,635,577	\$163,637,016	\$180,031,694	\$199,608,808	\$227,655,128	14.1%	6.5%
Iron	\$420,501,521	\$457,128,755	\$480,123,467	\$456,541,704	\$597,072,920	\$673,887,071	12.9%	9.9%
Juab	\$69,528,286	\$104,467,036	\$99,188,624	\$81,415,135	\$164,217,678	\$77,772,485	-52.6%	2.3%
Kane	\$101,852,245	\$99,787,339	\$97,504,725	\$100,715,909	\$114,130,492	\$132,163,954	15.8%	5.3%
Millard	\$120,662,495	\$128,805,095	\$128,822,920	\$135,398,480	\$137,482,489	\$152,389,880	10.8%	4.8%
Morgan	\$55,255,017	\$48,655,061	\$49,300,117	\$54,461,648	\$57,853,958	\$66,137,137	14.3%	3.7%
Piute	\$5,672,633	\$6,183,485	\$6,617,576	\$6,186,763	\$6,408,632	\$7,837,442	22.3%	6.7%
Rich	\$16,224,980	\$17,302,794	\$18,373,609	\$18,482,439	\$21,515,302	\$24,330,178	13.1%	8.4%
Salt Lake	\$15,864,887,932	\$15,706,919,505	\$15,445,006,387	\$16,576,588,112	\$18,010,925,661	\$20,328,814,095	12.9%	5.1%
San Juan	\$87,476,582	\$88,823,783	\$85,238,249	\$86,002,913	\$98,930,079	\$133,029,785	34.5%	8.7%
Sanpete	\$158,395,663	\$158,154,750	\$162,116,042	\$162,631,076	\$174,326,274	\$199,437,203	14.4%	4.7%
Sevier	\$219,577,652	\$229,937,800	\$225,887,000	\$252,351,206	\$288,088,853	\$365,054,447	26.7%	10.7%
Summit	\$830,104,320	\$862,281,570	\$854,703,303	\$972,492,127	\$1,123,304,124	\$1,271,522,187	13.2%	8.9%
Tooele	\$363,273,243	\$408,234,189	\$325,233,649	\$418,310,455	\$447,669,827	\$559,612,040	25.0%	9.0%
Uintah	\$497,920,681	\$452,556,426	\$484,733,738	\$663,674,391	\$868,768,656	\$1,174,894,865	35.2%	18.7%
Utah	\$4,326,455,093	\$4,394,333,416	\$4,433,228,375	\$4,791,033,296	\$5,432,300,221	\$6,409,994,035	18.0%	8.2%
Wasatch	\$174,016,839	\$186,566,663	\$184,211,496	\$190,080,778	\$226,488,203	\$274,305,450	21.1%	9.5%
Washington	\$1,376,922,982	\$1,503,264,367	\$1,626,273,410	\$1,958,528,256	\$2,401,940,382	\$2,680,271,408	11.6%	14.2%
Wayne	\$23,595,162	\$23,570,949	\$27,607,530	\$30,348,445	\$26,935,429	\$33,702,496	25.1%	7.4%
Weber	\$2,510,725,246	\$2,552,414,748	\$2,599,184,450	\$2,758,768,928	\$2,895,409,713	\$3,253,504,600	12.4%	5.3%
Use tax	\$255,972,866	(\$4,301,122)	\$68,753,302	\$18,078,794	\$55,192,842	\$48,708,952	-11.7%	-28.2%
<b>State of Utah</b>	<b>\$32,426,188,569</b>	<b>\$32,512,151,329</b>	<b>\$32,560,042,162</b>	<b>\$35,310,874,987</b>	<b>\$39,241,251,526</b>	<b>\$44,795,780,451</b>	<b>14.2%</b>	<b>6.7%</b>

## Travel & Tourism Taxes - Gross Taxable Retail Sales



The Utah State Sales and Use Tax is 4.75%. The same rate applies to retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, commercial electric, gas and heat utility service, hotel and motel accommodations and certain other services. There are several exemption provisions. Use Tax is charged at the same rate as above on tangible personal property that is purchased for use, consumption or storage in Utah.

Local city or county governments may make various additions to the State Sales and Use Tax as follows:

- Local Sales & Use Tax (1%)
- Mass Transit Tax (up to 0.5%)
- Rural Hospital Tax (1%)
- Botanical, Cultural, Zoo Tax (0.1%)
- Highways Tax (0.25%)
- County Option Sales Tax (0.25%)
- Resort Communities Tax (up to 1.5%)

-- See "Travel Tax Rates" for combined sales tax rates in each locality.

